
	Policy Name: Whistleblower Policy			
Approved by: Corporate Compliance Officer	Department: Administration	Effective Date: 11/13/2006	Revision Dates: 06/08/2008 12/17/2015 8/14/2017	

1.0 Purpose: Goodwill Industries of Greater Grand Rapids (Goodwill) is committed to ensuring that an environment exists for employees to freely report suspected violations of the law, fraud or other forms of misconduct. This policy provides the framework for non-retaliatory reporting by Goodwill personnel.

2.0 Policy Detail: Goodwill has a system to ensure that complaints are investigated in a timely manner and an employee bringing a complaint is free from retaliation. In addition, Goodwill is dedicated to the fair and accurate accounting of its financial matters and expects all employees to act in accordance with the highest ethical standards in the performance of their duties on behalf of the organization. Goodwill relies on its employees to abide by the intent and spirit of this policy and to report any suspected violations of the policy, questionable financial, accounting or audit matters, or potential violations of state and/or federal laws without fear of retaliation.

To the extent practical, the identity of any employee who makes a report under this policy shall not be revealed to persons in the employee’s department, division or work location. Goodwill will make good faith efforts to protect the confidentiality of employees making reports. However, Goodwill and its employees shall be permitted to reveal the reporting person’s identity and confidential information necessary to permit a thorough and effective investigation, or as required by law or court proceedings. In addition, Goodwill will not tolerate any effort made by another person or group to ascertain the identity of employees who make a good faith complaint anonymously.

Goodwill will not retaliate or take part in any form of reprisal against an employee who in good faith brings a complaint or who takes part in any investigation. Employees who believe they may have been subject to retaliation should report the suspected violation to the Corporate Compliance Officer or the Director of Loss Prevention.

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An employee will be subject to disciplinary action if the organization reasonably concludes that the report of wrongdoing was knowingly fabricated by the employee or was knowingly distorted, exaggerated or minimized to either injure someone else or protect the reporting party or others. Moreover, an employee whose report of misconduct contains admissions of personal wrongdoing will not be guaranteed protection from disciplinary action.

Questions about this policy should be directed to the Corporate Compliance Officer or the Director of Loss Prevention.

- 3.0 Scope:** All personnel of Goodwill to include employees, participants and volunteers
- 4.0 Responsibility:** Corporate Compliance Officer, Director of Loss Prevention.
- 5.0 Procedure:** Refer to the *Compliance Reporting and Investigation Procedure*
- 6.0 Applicable Standards/Rationale:** Sarbanes-Oxley Act, CARF
- 7.0 Related Documents/Support Materials:** Corporate Compliance Policy, Compliance Reporting and Investigation Procedure
- 8.0 Records:** Quarterly Summary Reports to the Finance Committee